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ABSTRACT

This learning activity guide and instructor's manual provide information and exercises for an exploratory activity in accounting. Instructional objectives covered in the guide are for the students to learn (1) reasons for studying accounting and related job descriptions, (2) definitions for accounting terms, (3) the accounting equation, (4) how to prepare a balance sheet, and (5) how to prepare an income statement. Some informative material and sample forms as well as directions for completing the related exercises are provided for each of the five objectives. Descriptions of jobs related to accounting are appended. (YLB)

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ED228382

BUSINESS AND OFFICE EDUCATION
ACCOUNTING, CLERK

Kit No. 204

INSTRUCTOR'S MANUAL

[and]

STUDENT LEARNING ACTIVITY GUIDE

State Department of Education
Office of Vocational Education
Prevocational Education
Columbia, South Carolina 29201

CE 035 024

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Prepared by
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1982

TITLE OF ACTIVITY

Kit No. 202, Business and Office Education – Accounting, Clerk

DURATION

Main Activity – 5 to 8 class periods

GOALS

The student will learn the reasons for studying accounting and some job descriptions of jobs relating to accounting.

The student will learn definitions for terms relating to accounting, the accounting equation, and the preparation of a balance sheet and an income statement.

The student will learn the basic accounting equation and how to use it.

The student will learn how to prepare a balance sheet.

The student will learn how to prepare an income statement.

INSTRUCTIONAL OBJECTIVES

Given information concerning why people should study accounting and some job descriptions of jobs relating to accounting, the student will be able to write answers to questions relating to these topics.

Given a list of accounting terms relating to the accounting equation, accounting, and the balance sheet and income statement, the student will be able to write these definitions.

Given a chart using the accounting equation, the student will compute the missing amounts.

Given the necessary information and forms, the student will complete a balance sheet.

Given the necessary information and forms, the student will complete an income statement.

ACTIVITY IMPLEMENTATION

A. Activity Description

This Student Guide can be used with both the slow student and the student who catches on quickly and can work on his/her own. For the slower students, the teacher will need to read and interpret the explanations in the Guide for the student as the student follows the illustrations. For a group of slow students, the teacher might want to have the group do everything together. Even a slow student should be able to feel some sense of pride at being able to complete the activities prescribed in the Guide.

The faster student should be able to read the material and do the work with a minimum of help from the teacher. There is an extra page of forms which the teacher may reproduce for the faster students. Extra problems are available in accounting textbooks or can easily be made up by the teacher.

B. Materials

1. Audio Visual Equipment
   None
2. Technical Equipment
   Pen or pencil
   Hand calculators or other calculators, if possible
3. Expendable Materials
   Copies of want ads from recent newspapers

C. Safety

Students should be cautioned to use the rulers only for drawing lines. Playing with the rulers could cause injury, especially to eyes.

Calculators should always be turned off when through. If a battery runs down, the battery should be removed immediately by the teacher to prevent leakage and damage to the calculator and/or the student.

D. Follow-Up Activity

Have each student complete a VIEW Fact Sheet

ANSWER KEY

Check Point No. III

Company A $ 7,585.00
Company B $17,835.00
Company C $ 3,122.00
Company D $ 5,135.00
Company E $ 7,187.00

Check Point No. IV

The Crock Pot
Balance Sheet
November 1, 1982

ASSETS		LIABILITIES	
Cash	4 62 00	E-Z Mortgage Company	20 00 00
Restaurant Equipment	12 00 00	Equipment Supply Co.	4 00 00
Building	34 52 00	Total Liabilities	24 00 00
Restaurant Furniture	6 00 00		
		CAPITAL	
		W. H. Sloane, Capital	33 14 00
Total Assets	57 14 00	Total Liab. and Capital	57 14 00

Check Point No. V

The Crock Pot
Income Statement
For The Month Ended October 31, 1982

Income:		
Food Sales	16 09 200	
Vending Machine Sales	4 17 800	
Total Income		20 27 000
Expenses:		
Advertising Expense	2 50 000	
Insurance Expense	62 000	
Miscellaneous Expense	64 000	
Salary Expense	10 96 000	
Supplies Expense	3 20 000	
Utilities Expense	1 18 000	
Total Expenses		19 10 000
NET INCOME		1 17 000

MASTERS FOR DUPLICATION

VIEW Fact Sheet
Check Point No. I
Check Point No. II
Check Point No. III
Check Point No. IV
Check Point No. V
Extra forms for balance sheet and income statement

VIEW FACT SHEET

NAME _____ CLASS _____ OCCUPATION _____

A. List the advantages (good points) of this occupation (job).

B. List the disadvantages (bad points) of this occupation (job).

C. List three things you should know to do this occupation (job).
1.
2.
3.

D. What type of education should you get to be prepared for this occupation (job)?

E. What courses must you take to go into this occupation (job)?

F. What do you think your future in this occupation (job) will be?

G. What wage can you expect in this occupation (job)?

H. What are the working hours of this occupation (job)?

I. To learn more about this occupation (job), write to:

J. Using a scale of 1 to 5, circle the number that measures your interest in this occupation (job) as a possible career.

I don't like it. 1 2 3 4 5 I like it.

CHECK POINT NO. I

Why Study Accounting?

Write answers to the following questions in the space provided. Check your answers with your instructor.

1. What does an accounting or bookkeeping clerk do?

2. Can one or two years of high school accounting prepare you for work as an accounting or bookkeeping clerk?

3. What does an accountant do?

4. How much education is generally required to become an accountant?

5. What is another career related to accounting in which accounting knowledge is useful? How is it useful?

6. Why is accounting called the language of business?

7. Why is a knowledge of accounting useful in everyday living?

8. Would you consider job opportunities good after studying accounting? Why?

9. Look in a local newspaper and see how many jobs are open in your area for work related to accounting. List a few on the back of this sheet and give the salary offered if given in the ad.

10. Using a scale of 1 to 5, circle the number that measures your interest in a career related to accounting.

(I do not like it.) 1 2 3 4 5 (I like it.)

CHECK POINT NO. II

Accounting Terms

Write a definition or explanation of each of the words or terms below. Keep this sheet handy so that you can write the definitions down as you come to the words or terms in your Student Guide.

1. Accountant
2. Accounting
3. Accounting equation
4. Accounting or bookkeeping clerk
5. Assets
6. Balance sheet
7. Bookkeeper
8. Buying on credit
9. Capital
10. Creditor
11. Double rule
12. Expenses
13. Heading
14. Income (revenue)
15. Income statement
16. Liabilities
17. Net income
18. Total assets
19. Total expenses
20. Total income
21. Total liabilities
22. Total liabilities and capital

CHECK POINT NO. III

The Accounting Equation

Using what you have learned about the accounting equation, fill in the missing amounts for each of the following companies.

	Assets	= Liabilities	+ Capital
Company A	$12,275.00	$ 4,690.00	
Company B		$ 7,575.00	$10,260.00
Company C	$ 9,365.00		$ 6,243.00
Company D	$15,789.00	$10,654.00	
Company E	$17,932.00		$10,745.00

Use the space below for figuring if necessary. Use a hand calculator if available.

CHECK POINT NO. IV

The Balance Sheet

Use form at bottom of page.

1. W. H. Sloane owns and operates a restaurant called The Crock Pot. His assets and liabilities are given below. Fill in the heading for a balance sheet for "The Crock Pot" for November 1, (current year).

2. Fill in the amounts for the assets and then add them together to get total assets. Put a single line above the amount for total assets and a double line below. Use a ruler.

3. Fill in the amounts for the two liabilities and add them together to get total liabilities. Draw a single line under the two liabilities before you put the total.

4. Using the accounting equation, find the value for the owner's capital and put the amount on the line with W. H. Sloane, capital. Draw a single line under the amount.

5. Add total liabilities and the amount you just wrote down for capital together and put the amount on the line with total liabilities and capital. Draw a double line under the total.

6. Check to see that total assets are equal to total liabilities and capital. If not, you have made a mistake. Go back and read all columns, check your subtraction, and make sure that you have copied all amounts down correctly. Then both sides should equal. When your balance sheet is "in balance" (equals), turn it in to your instructor.

The Crock Pot's Assets are:

Cash	$ 4,620.00
Restaurant Equipment	12,000.00
Building	34,520.00
Restaurant Furniture	6,000.00

The liabilities are:

E-Z Mortgage Company	$20,000.00
Equipment Supply Co	4,000.00

ASSETS		LIABILITIES	
Cash		E-Z Mortgage Company	
Restaurant Equipment		Equipment Supply Co.	
Building		Total Liabilities	
Restaurant Furniture			
		CAPITAL	
		W. H. Sloane, Capital	
Total Assets		Total Liab. and Capital	

CHECK POINT NO. V

Income Statement

You have already prepared a balance sheet for The Crock Pot, owned and operated by W. H. Sloane at the beginning of November. Now you will prepare an income statement using the information given below for the month ending October 31, (current year).

Income for October

Food Sales	$16,092.00
Vending Machine Sales	4,178.00

Expenses for October

Advertising	$2,500.00
Insurance	620.00
Miscellaneous	640.00
Salary	10,960.00
Supplies	3,200.00
Utilities	1,180.00

Use the form at the bottom of the page

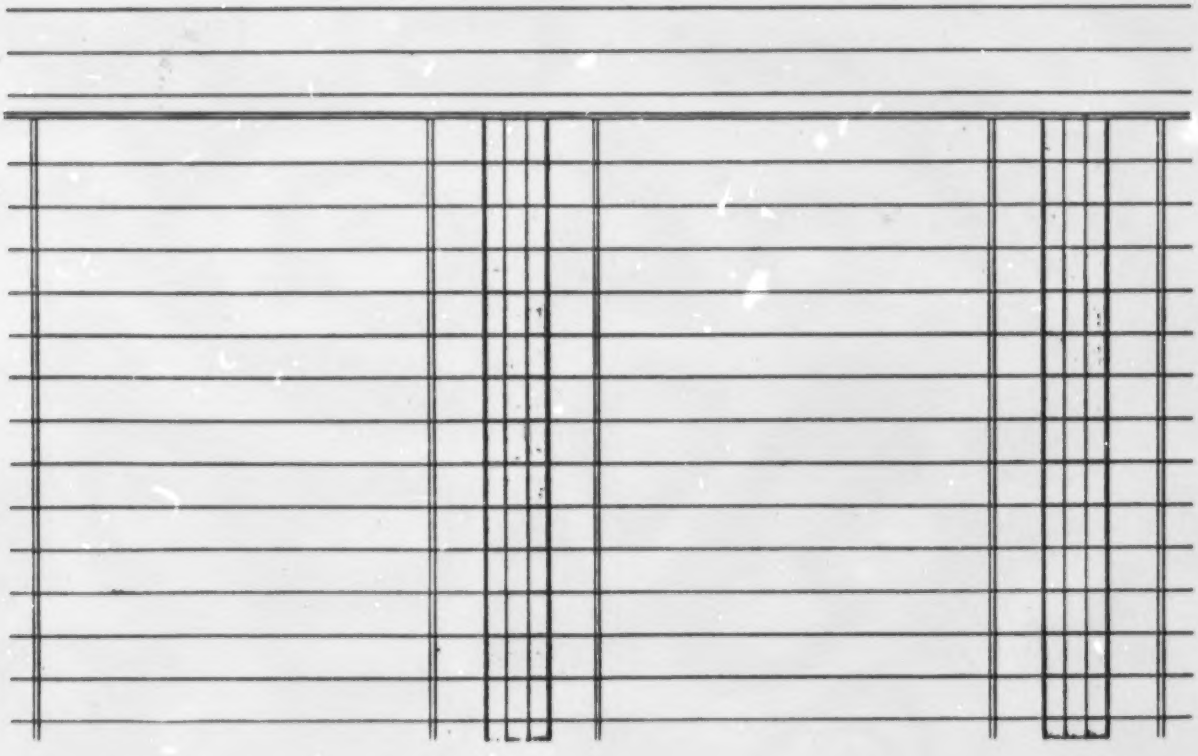
1. Fill in the heading using the information above.
2. Fill in the amounts for the two incomes in the column at the left. Draw a line under them and add them together. Put the total in the column at the right on the same line with total income.
3. Fill in the amounts for the expenses in the left column. Draw a single line under the last one and add them together. Put the total in the column at the right on the line with total expenses.
4. Draw a single line under the amount for total expenses and subtract total expenses from total income.
   Put the difference in the right column on the same line with net income and double rule the amount.
5 Read all columns and check your subtraction. Check with your instructor to see whether you have the correct amount for net income.

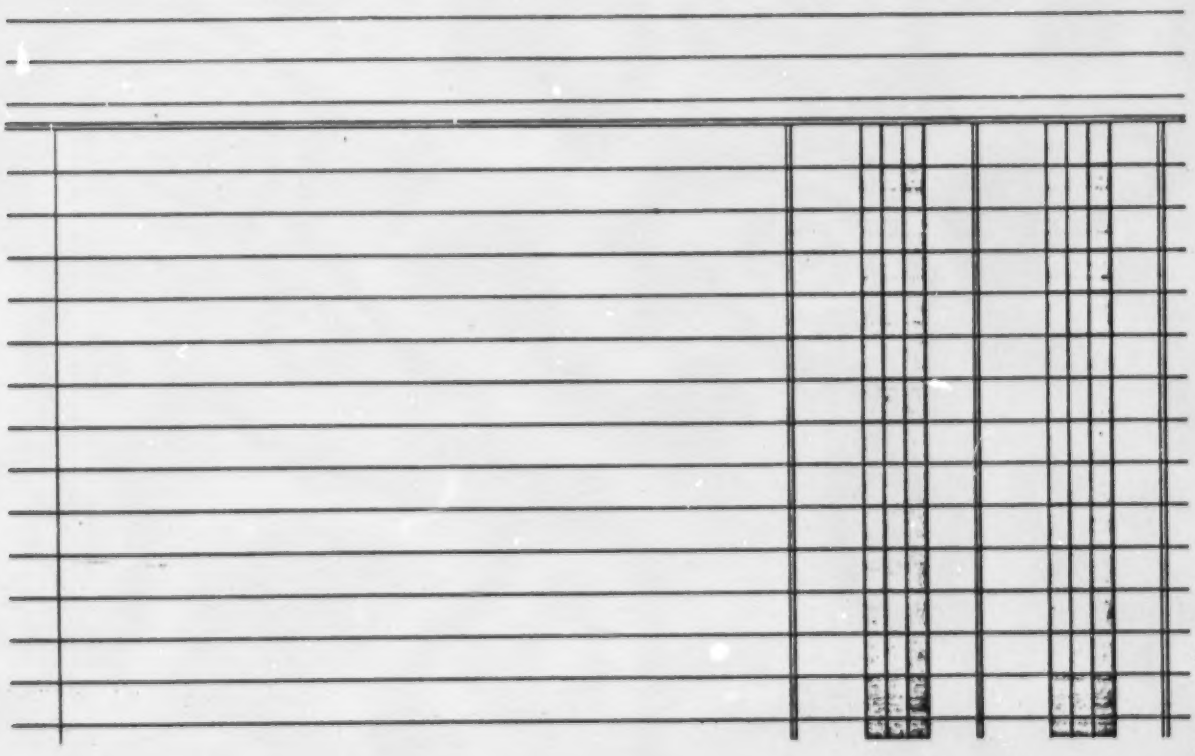
	Income:		
	Food Sales		
	Vending Machine Sales		
	Total Income		
	Expenses:		
	Advertising		
	Insurance		
	Miscellaneous		
	Salary		
	Supplies		
	Utilities		
	Total Expenses		
	NET INCOME		

ADDITIONAL PROBLEMS

The forms on the next page are for your use if you decide to make up additional problems involving income statements and balance sheets. One idea for an additional problem would be to let the class decide to start a hypothetical business and make up their assets and liabilities. They could also make up their sources of income and the amounts and decide on what type expenses would be involved in their particular business. This will give them an opportunity to think realistically about price values. Once they have decided on the basic information, each person could prepare a balance sheet making himself/herself the owner. Each student could also prepare an income statement for the business.

For a group of students wh are really sharp, you might want to have them discuss the net income they come up with — to much, or too little? What to do about it? With a lot of income, should they think about expanding the business? With too little, should they try to cut down on expenses? Which ones and how?





BUSINESS AND OFFICE EDUCATION
ACCOUNTING, CLERK

Kit No. 204

STUDENT
LEARNING ACTIVITY GUIDE

State Department of Education
Office of Vocational Education
Prevocational Education
Columbia, South Carolina 29201

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1982

BUSINESS AND OFFICE EDUCATION
ACCOUNTING, CLERK

INTRODUCTION

Welcome to accounting! Accounting is fun, interesting, and capable of being learned by just about everyone. You do not have to be a whiz at math to succeed in accounting. When you finish high school (and perhaps college) and get your first full-time job, you will need to have as much background as possible concerning business and the way large and small businesses, operate. Just about every type of business you might work for and plan to run will use accounting language. You might decide after completing these activities that you would like to become an accounting clerk.

GOALS

The student will learn the reasons for studying accounting and some job descriptions of jobs relating to accounting.

The student will learn definitions for terms relating to accounting, the accounting equation, and the preparation of a balance sheet and an income statement.

The student will learn the basic accounting equation and how to use it.

The student will learn how to prepare a balance sheet.

The student will learn how to prepare an income statement.

DIRECTIONS

With your instructor's help, you will read the background information and complete the exercises in your guide. Use the forms provided with this guide and follow specific directions. Do not write in this guide.

PROGRAMMED TEXT

INSTRUCTIONAL OBJECTIVE I

Given information concerning why people should study accounting and some job descriptions of jobs relating to accounting, the student will be able to write answers to questions relating to these topics.

Accounting has been called the language of business because people in the business world use accounting terms everyday in operating their businesses.

What is accounting? Webster defines accounting as a system of keeping records, a bookkeeper as one who keeps records, and an accountant as the person who looks at those records and helps managers and business owners make decisions about their businesses.

Why should you, or anyone, study accounting? There are four good reasons to study accounting:

1. *To prepare for a career.* There are many jobs related to accounting. One is that of an accounting or bookkeeping clerk. This person earns a living by keeping records of the financial activities of a business. One or two years of high school accounting could qualify you for this position.

   An accountant is one who plans, summarizes, and analyzes the records of a business. If you are interested in becoming an accountant, plan to take at least one year of high school accounting, two if possible. A four-year degree is generally necessary to become an accountant.

2. *To use the knowledge in business management.* Management is another career choice related to accounting. The more you know about accounting, the better you will be able to manage your own or someone else's business.
3. *To learn the language of business* and
4. *To use the knowledge in everyday life.* Whether you become a business person or not, you will be living in a society run by business. The more you know about accounting, the better your chances are of becoming a wise consumer and informed citizen.

Since it is absolutely necessary that businesses keep records, there will always be a need for someone to keep those records. If you know your accounting and are good at keeping records, you should be able to find a job.

In this short segment on accounting, you will not become a bookkeeper or an accountant. But you will, however, learn the accounting equation and how to prepare two very important forms in business records, the balance sheet and the income statement.

CHECK POINT

Obtain a copy of Check Point No. I from your instructor and complete the questions. Have your instructor check your answers.

INSTRUCTIONAL OBJECTIVE II

Given a list of accounting terms relating to the accounting equation, accounting, and the balance sheet and income statement, the student will be able to write those definitions.

CHECK POINT

Obtain a copy of Check Point No. II from your instructor and complete the definitions as you come to them in your Guide.

INSTRUCTIONAL OBJECTIVE III

Given a chart using the accounting equation, the student will compute the missing amounts.

The basic accounting equation is:

Assets = Liabilities + Capital

For those who have not had Algebra I, an equation simply means that what is on the left of the " =" sign is the same in value as what is on the right of the " = " sign.

Assets are those things owned by a business such as cash, equipment, building, and supplies. Total assets would be the value of all assets added together.

Liabilities are the amounts owed by the business such as a company you owe for equipment bought on credit. Buying on credit means that not all of the bill was paid at the time of the purchase. The company allowing you to buy on credit is called a creditor. Total liabilities would be the amounts owed to all creditors added together.

Capital represents how much the owner is worth in the business.

Let us now see how the accounting equation works. If the total of all assets = $10,250.00 and total liabilities $7,000.00, what would be the value of capital? First write the equation:

Assets = Liabilities + Capital

Then put in the values you have been given:

$10,250 = $7,000 + Capital

Find the value for capital by moving the liabilities to the left of the " =" sign and subtracting:

$10,250 – 7,000 = Capital

$3,250 = Capital

In the same way, capital could also be moved to the left of the " =" sign and subtracted from assets to find liabilities. In effect, the accounting equation could be written three ways, all meaning the same thing.

Assets = Liabilities + Capital
Assets – Liabilities = Capital
Assets – Capital = Liabilities

CHECK POINT

Using what you have just learned, complete the table on Check Point No. III by filling in the amounts which are missing. Use scratch paper or hand calculators if available. Check your answers with your instructor.

INSTRUCTIONAL OBJECTIVE IV

Given the necessary information and forms, the student will complete a balance sheet.

Now that you understand the basic accounting equation, you know enough to prepare a formal statement called a balance sheet. The purpose of a balance sheet is to show that on a certain date (usually the first day of the month) assets are equal to liabilities plus capital.

Look at the balance sheet illustrated below. The heading of a balance sheet has three parts: (1) the name of the business; (2) the name of the form being prepared; and (3) the date on which assets equal liabilities plus capital. Notice that assets are on one side and liabilities and capital are on the other. The left side equals the right side.

XYZ Company (Name of company)
Balance Sheet (Name of form)
October 1, 1982 (Date on which prepared)

Assets		Liabilities		
Cash	40,000.00	ABC Equipment Co.	35,000.00	
Equipment	80,000.00	Dixie Supply Company	12,000.00	
Building	250,000.00	Total Liabilities	47,000.00	(b)
Supplies	16,300.00			
		Capital		
		J. W. Williams, Capital	339,300.00	(c)
Total Assets (a)	386,300.00	Total Liabilities + Capital	386,300.00	(d)

In the above balance sheet, look at the following explanations for each lettered part.

(a) $38,630 is the total of all assets added together. The single line above the number means that numbers have either been added or subtracted (in this case added). The double line below (called a double rule) indicates that the amount is a final total.

(b) $4,700 is the total of all liabilities added together. The single line above means the numbers were added. There are no double lines because the $4,700 is not the final total for the right side.

(c) The owner's name and the word capital is written on the line to indicate how much the owner is worth in the company. $33,930 is the difference between total assets ($38,630) and total liabilities ($4,700).

(d) $38,630 is the total of total liabilities ($4,700) and capital ($33,930) and is called total liabilities and capital. A double line is drawn underneath to show that the number is the final total.

Notice that total assets and total liabilities and capital are made to end on the same horizontal line and that they are equal.

Another point to remember is to always use your ruler when drawing lines on any accounting forms.

CHECK POINT

Obtain a copy of Check Point No. IV from your instructor. When your balance sheet is "in balance", when the assets are equal to liabilities plus capital, turn it in to your instructor.

INSTRUCTIONAL OBJECTIVE V

Given the necessary information and forms, the student will prepare an income statement.

There is a saying among businessmen that "you have to spend a little to make a little." What this means is that not all money received by a business is profit. Some money must be spent for such items as rent, advertising, utilities (water, electricity, gas, etc.), and salaries of workers. These items are called expenses.

To find out how much money a business has made, you subtract total expenses from total income (also called revenue). Income is money received from doing whatever you are in business to do, like selling cars. The difference between total income and total expenses is called net income. Look at the following example.

A motel business had the following income for October.

Room sales	$45,626.00
Magazine sales	15,264.00

The same business had the following expenses for October.

Advertising	$ 2,000.00
Rent	2,500.00
Insurance	1,500.00
Salary	20,000.00
Utilities	1,700.00

Add the two amounts for income to get total income. Add all the expenses to get total expenses. Subtract total expenses from total income to get net income.

Total Income – Total Expenses = Net Income

$60,890.00 – $27,700.00 = Net Income

$33,190.00 = Net Income

Let us now look at the form for the income statement and see how this information is put onto that form. Look at the following illustration. The income statement, like the balance sheet, has a three-line heading: (1) the name of the business; (2) the name of the form being prepared; and (3) the period of time covered by the statement. The following income statement form has two amount columns. The first column is a listing column and the column on the right is a total column.

XYZ Motel
Income Statement
For the Month Ended October 31, 1982

Income:			
Room Sales	45,626.00		
Magazine Sales	15,264.00		
Total Income		(a)	60,890.00
Expenses:			
Advertising Expense	2,000.00		
Insurance Expense	1,500.00		
Rent Expense	2,500.00		
Sales Salary Expense	20,000.00		
Utilities Expense	1,700.00		
Total Expenses		(b)	27,700.00
Net Income		(c)	33,190.00

Check the following points in the illustration of the income statement.

(a) A single line under the two amounts for income indicates addition and the total is in the right column.

(b) A single line under all the amounts for expenses indicates addition and the total is in the right column.

(c) A single line is drawn under the amount for total expenses. Total expenses is subtracted from the amount for total income and the difference is called net income. The amount for net income is double ruler (underlined twice) to indicate final total.

What would happen if total expenses were greater than total income? The form of the income statement would be the same but there would be a "net loss" instead of "net income." The income statement is a very important business statement because it shows whether the business is making money or losing money.

CHECK POINT

Obtain a copy of Check Point No. V from your instructor and complete an income statement. Check your answers with your instructor.

SUMMARY

Congratulations! You now know how to prepare two of the most important forms used in accounting – the balance sheet and the income statement – and you also understand how the accounting equation works! Hopefully, you will now want to get more involved in accounting by seeing your guidance counselor to see how soon you can sign up for accounting at your school.

SEE YOU IN ACCOUNTING I

216.382-062 STATISTICAL CLERK (clerical) record clerk; report clerk; tabulating clerk.

Compiles data and computes statistics for use in statistical studies, using calculator and adding machine: Compiles statistics from source materials, such as production and sales records, quality-control and test records, personnel records, timesheets, survey sheets, and questionnaires. Assembles and classifies statistics, following prescribed procedures. Computes statistical data according to forumulas, using calculator. May verify authenticity of source material. May be designated according to type of statistics compiled as CENSUS CLERK (gov. ser.); MILEAGE CLERK (r.r. trans.); PRODUCTION-STATISTICAL CLERK (clerical); SALES-RECORD CLERK (clerical); STEAM-PLANT RECORDS CLERK (light, heat, & power); TIME-ANALYSIS CLERK (clerical); TRAFFIC ENUMERATOR (clerical). May compile actuarial statistics, charts, and graphs and be designated ACTUARIAL CLERK (insurance).

216.482-010 ACCOUNTING CLERK (clerical)

Performs any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records: Posts details of business transactions, such as allotments, disbursements, deductions from payrolls, pay and expense vouchers, remittances paid and due, checks, and claims. Totals accounts, using adding machine. Computes and records interest charges, refunds, cost of lost or damaged goods, freight or express charges, rentals, and similar items. May type vouchers, invoices, account statements, payrolls, periodic reports, and other records. May reconcile bank statements. May be designated according to type of accounting performed as ACCOUNTS-PAYABLE CLERK (clerical); ACCOUNTS-RECEIVABLE CLERK (clerical); ADVANCE-PAYMENT CLERK (clerical); BILL-RECAPITULATION CLERK (light, heat, & power); CASH-POSTING CLERK (clerical); RENT AND MISCELLANEOUS REMITTANCE CLERK (insurance); TAX-RECORD CLERK (light, heat, & power).

210.382-010 AUDIT CLERK (clerical)

Verifies accuracy of figures, calculations, and postings pertaining to business transactions recorded by other workers: Examines expense accounts, commissions paid to employees, loans made on insurance policies, interest and account payments, cash receipts, sales tickets, bank records, inventory and stock-record sheets, and similar items to verify accuracy of recorded data. Corrects errors or lists discrepancies for adjustment. Computes percentages and totals, using adding or calculating machines, and compares results with recorded entries. May be designated according to type of records audited as CASH-SALES-AUDIT CLERK (clerical); CHARGE-ACCOUNTS-AUDIT CLERK (clerical); C.O.D. AUDIT CLERK (clerical); COMMISSION AUDITOR (insurance); EXPENSE CLERK (clerical); FEDERAL-HOUSING-ADMINISTRATION-LOAN AUDITOR (insurance). Additional titles: INVENTORY-AUDIT CLERK (clerical); JOURNAL-ENTRY-AUDIT CLERK (clerical); MEDICAL-RECORDS AUDITOR (medical ser.); REMITTANCE-ON-FARM-RENTAL AND-SOIL-CONSERVATION AUDITOR (insurance).

169.167-034 MANAGER, OFFICE (any ind.) chief clerk; manager, administrative services.

Coordinates activities of clerical personnel in establishment or organization: Analyzes and organizes office operations and procedures, such as typing, bookkeeping, preparation of payrolls, flow of correspondence, filing, requisition of supplies, and other clerical services. Evaluates office production, revises procedures, or devises new forms to improve efficiency of workflow. Establishes uniform correspondence procedures and style practices. Formulates procedures for systematic retention, protection, retrieval, transfer, and disposal of records. Plans office layouts and initiates cost reduction programs. Reviews clerical and personnel records to insure completeness, accuracy, and timeliness. Prepares activities reports for guidance of management. Prepares employee ratings and c onducts employee benefit and insurance programs. Coordinates activities of various clerical departments of workers within department.